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PEOPLE'S REPUBLIC OF CHINA

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Requirements for electronic credential entry - Part 3: Financial electronic invoice

电子凭证入账要求 第3部分：财政电子票据

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Foreword

This document is in accordance with the provisions of GB/T 1.1-2020 "Guidelines for standardization work Part 1: Structure and drafting rules for standardization documents" Drafting.

This document is part 3 of GB/T 44554 "Requirements for electronic voucher entry". GB/T 44554 has been published in the following parts.

- Part 1: General;

- Part 2: Electronic VAT invoice;

- Part 3: Fiscal electronic receipts;

- Part 4: Bank electronic receipt.

Please note that some of the contents of this document may involve patents. The issuing organization of this document does not assume the responsibility for identifying patents.

This document is submitted by the Ministry of Finance of the People's Republic of China.

This document is jointly managed by the National Accounting Informatization Standardization Technical Committee (SAC/TC524) and the State Cryptography Administration.

This document was drafted by: Ministry of Finance of the People's Republic of China, State Cryptography Administration, and China Electronics Technology Standardization Institute.

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Introduction

All kinds of electronic accounting documents received by accounting units from outside or generated internally, including electronic invoices, financial electronic bills, Electronic ticket reimbursement vouchers, electronic itineraries, bank electronic receipts, etc., must be recorded in accordance with relevant accounting requirements when entering the account.

For ease of use, according to the types of commonly used external vouchers, GB/T 44554 "Electronic The "Requirements for Voucher Entry" is intended to consist of the following parts.

- Part 1: General. The purpose is to clarify the common requirements, voucher information items, information organization requirements, sample format requirements, processing requirements and security requirements.

- Part 2: VAT electronic invoices. The purpose is to clarify the entry of VAT electronic ordinary invoices and VAT electronic special invoices into the accounts.

Overall requirements, information item requirements, accounting information structured data file requirements, data elements, style requirements, etc.

- Part 3: Fiscal electronic invoices. The purpose is to clarify the overall requirements for the entry of fiscal electronic invoices and the structured data of the entry information.

Document requirements, data elements, etc.

- Part 4: Bank electronic receipt. The purpose is to clarify the overall requirements for bank electronic receipt entry and the structured data file requirements.

requirements, data elements, style requirements, etc.

Requirements for electronic voucher entry Part 3: Fiscal Electronic Invoices

1 Scope

This document specifies the overall requirements for the recording of fiscal electronic invoices, the requirements for structured data files for recording information, and the data elements.

This document applies to the receipt, accounting and filing of fiscal electronic invoices.

2 Normative references

GB/T 25500.1

GB/T 44554.1

3 Terms and definitions

The terms and definitions defined in GB/T 44554.1 and the following apply to this document.

3.1 Financial Invoice

It is supervised (printed), issued and managed by the financial department, and is issued by state organs, institutions, and social organizations with public management or public service functions.

When a government non-tax revenue is collected by a public entity or other organization in accordance with the law or property is collected for non-profit activities, it shall issue a tax deduction to citizens, legal persons and other organizations. The credentials.

3.2

Fiscal notes are formed, transmitted and stored through computers and other electronic devices.

4 Abbreviations

The following abbreviations apply to this document. OFD. OpenFixed-layoutDocument

5 General requirements

When recording financial electronic invoices, they should meet the requirements of GB/T 44554.1 and the following.

a) Verify whether the fiscal electronic invoices comply with the content and format required by the competent authority for fiscal electronic invoice business;